

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1705

Title: 1705, *Relief from Liability*

Preparation: Bradley Heller

Legal Contact: Bradley Heller

The proposed amendments to Regulation 1705, *Relief from Liability*, prescribe the circumstances under which Revenue and Taxation Code section 6596 relief is available to a person who reasonably relies on written advice the Board provided in a prior audit of a related person.

History of Proposed Regulation:

December 17-19, 2013	Public Hearing
October 25, 2013	OAL publication date; 45-day public comment period begins; Interested Parties mailing
October 11, 2013	Notice to OAL
August 13, 2013	Business Tax Committee, Board Authorized Publication (Vote 5-0)

Sponsor: NA

Support: NA

Oppose: NA